

The year is thus expected to close with a surplus of Rs. 12,80,200, i. e., Rs. 9,90,400 more than that anticipated at the time of the budget.

Receipts.

The main heads that go to contribute to the larger anticipated revenue are 'Customs', 'Railway', 'Forests' and 'Tramway'. In fixing the revenue under 'Customs' at Rs. 9,00,000 for the current year I observed:—"One cannot safely forecast whether the record receipt under 'Customs' which we have been able to realise in the current year would repeat itself next year and I am also positive that all of you will agree with me in thinking that it is hazardous to over-estimate receipts. We have, therefore, fixed the anticipated revenue under 'Customs' at Rs. 9 lakhs based more or less on the actuals of the last financial year as against Rs. 15,41,601 realised during the current year". That our fear was not altogether unfounded has been established by the fact that the realisation of this year has fallen by about a lakh of rupees though not to that extent we feared. Thus, against the actuals of Rs. 15,41,600 in 1103, we have been able to get only Rs. 14,43,700 in the current year under the Interportal Trade Convention—which, however, is in excess of our budget estimate by Rs. 5,43,700. 'Railway' is expected to bring in an enhanced revenue of Rs. 1,70,000 over the budget estimate of Rs. 12,30,000 chiefly on account of the increase in traffic. 'Forests' come next with an increased revenue of Rs. 6,65,300 thus exceeding the budget estimate of Rs. 5,22,200 by Rs. 1,43,100 mainly on account of the higher amounts fetched in the auction sale of forest growths from exclusions, etc. Under 'Tramway' an increase in revenue of Rs. 1,28,000 over the budget estimate of Rs. 15,000 is anticipated due mainly to the adjustment of the transport charges of timber carried for the Forest Department under the new system of accounting. A word of explanation on this may, I think, be not out of place. Till now, no such credit was being made so that to all appearances it would seem to a casual observer that the Tramway, which has to be considered as a mere commercial proposition, was bringing in only a poor revenue of a few thousands while it cost on an average more than a lakh of rupees for its very maintenance. It has been the practice of all Departments doing work for other Departments to get the necessary credit in their accounts for the works done to other Departments by adjustment; the Forest Department alone was giving no such credit to its sister Department for the transport of timber brought down on its behalf. If it was a private agency that was bringing down timber for the Forest Department, it

would certainly have to be paid the required charges, and hence it is but doing justice to the Tramway Department to credit it with the charges on account of the timber transported for the Forest Department just as in the case of any private body, but with this difference that here the amount need only be debited and credited to the respective accounts by a mere book adjustment instead of in cash. The position has, I hope, now become clear. On account of the higher amounts fetched by the sale of lands, larger revenue from fisheries, etc., an increase in revenue of Rs. 35,500 is expected under 'Land Revenue' over the budget estimate of Rs. 12,09,100, while, on account of increased collections, 'Abkari and Ganja' is expected to bring in an enhanced revenue of Rs. 36,200 over the budget estimate. Again, the revised estimate under 'Public Works' is anticipated to exceed the budget estimate of Rs. 1,93,400 by Rs. 30,600 mainly due to the increased receipt under 'Tolls'. Against these increases falls in revenue are also expected under a few heads like 'Education', 'Interest', 'Tobacco', etc., the reasons for which have been explained in the memorandum. I think that it is hardly necessary to go over the same ground by a repetition of the same here.

Disbursements.

Owing to the strict control exercised over expenditure, it is a matter for congratulation that the demands for supplementary grants have been few this year and that the total expenditure, as already stated, is not expected to exceed the budget provision by more than Rs. 91,800 according to the revised estimate which is a forecast, pure and simple, and which after all may not go to that amount when the actuals come.

Foremost among the heads showing substantial rise in expenditure comes 'Forests' with an increase of Rs. 1,05,900 over the budget estimate of Rs. 2,16,900 mainly due to the provision for the transport charges of timber by Tramway for adjustment to that head which has already been explained in detail above. 'Miscellaneous' comes next with an increase of Rs. 44,600 over the budget estimate of Rs. 87,300 on account of the larger expenditure under 'Subscriptions and Donations' and 'Entertainment of State Guests' as also due to the appointment of a Special Officer and staff for Harbour and Railways besides the recent flood relief operations for which a sum of Rs. 10,000 has been sanctioned under 'Miscellaneous and Unforeseen charges'. The appointment of the Special Officer for Harbour, etc., terminated at the beginning of Edavam last and most of the staff excepting a clerk and a peon disbanded. Though our State has always been a favoured daughter of Nature,